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# புதுச்சேரி மாகில அரசிதழ்

### La Gazette de L'État de Poudouchéry The Gazette of Puducherry

### PART - II

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## GOVERNMENT OF PUDUCHERRY LAW DEPARTMENT

No. 166/Leg./2013-LD.

Puducherry, the 24th March 2014.

The following Act of the Legislative Assembly, Puducherry received the assent of the Lieutenant-Governor, Puducherry, on the 12th March, 2014 and is hereby published for general information:—

### THE PUDUCHERRY VALUE ADDED TAX (SECOND AMENDMENT) ACT, 2013

(Act No. 1 of 2014)

An (12-3-2014)Act

### further to amend the Puducherry Value Added Tax Act, 2007.

BE it enacted by the Legislative Assembly of Puducherry in the Sixty-fourth Year of the Republic of India as follows:-

Short title and

- 1. (1) This Act may be called the Puducherry commencement. Value Added Tax (Second Amendment) Act, 2013.
  - (2) It shall be deemed to have come into force with effect from the 23rd day of August 2013.

Amendment of the Schedules.

- 2. In the Puducherry Value Added Tax Act, 2007,- Act
  - No. 9
- (i) in the First Schedule, for serial number 12-A of and the entries relating thereto, the following 2007. shall be substituted, namely:-

- "12-A. Chemical fertilisers, pesticides, insecticides and weedicides used agricultural purpose".
- (ii) in the Third Schedule, in Part-A, for serial number 24 and the entries relating thereto, the following shall be substituted, namely:-
  - "24. Chemical fertilisers, rodenticides, insecticides and weedicides other than the goods which are used for agriculture purpose specified in entry number 12-A of the First Schedule".

G. RAGESH CHANDRA, I.A.S., Secretary (Law).

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